Mary L. Cottrell, Secretary Department of Telecommunications and Energy 100 Cambridge Street, 12th Floor Boston, Massachusetts 02202

RE: Western Massachusetts Electric Company, D.T.E. 97-120

Dear Secretary Cottrell:

Enclosed please find for filing by the Western Massachusetts Electric Company ("WMECO") with the Department of Telecommunications and Energy ("Department") an amended Exhibit 13 and a new Exhibit 13C in the above-referenced proceeding. As explained below, these exhibits supersede information previously filed and amend WMECO's Restructuring Plan.

Amended Exhibit 13 provides an updated narrative in connection with WMECO's proposed transition charge and supersedes the original Exhibit 13 filed on January 13, 1998. Exhibit 13C supersedes Exhibit 13B filed on May 22, 1998. (Exhibit 13B previously superseded Exhibit 13A and the additional schedules that accompanied the original Exhibit 13.) Exhibit 13C provides up-to-date detailed calculations supporting the transition charge. The transition charge has changed in these exhibits from that submitted previously because the transition charge level is connected with the Company's distribution charge and the distribution charge has changed as a result of final 1998 budget determinations. The transition charge has also been changed to reflect the modifications to its Plan as proposed by WMECO on May 15.

WMECO apologizes for the delay in providing this information but wanted to submit to the Department and the other parties the most up-to-date, reliable data possible. Please contact me should you have any questions in regard to the above.

Very truly yours,

Lisa J. Thibdaue Vice President – Rates, Regulatory Affairs, and Compliance

cc: Service List, D.T.E. 97-120